THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19463 OF 2007

Dated: 13-09-2007

Between:

M/s.Gowri Shanker Traders,
Kurnool

…Petitioner

and

1.The Additional Commissioner (CT) Legal,
A.P., Hyderabad and two others

…Respondents

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Order: (Per The Hon'ble Sri Justice Bilal Nazki)

The grievance of the petitioner is that pending disposal of appeal, stay application has been rejected by the second respondent-Appellate Deputy Commissioner on 07-08-2007. Thereafter, the third respondent-Commercial Tax Officer has issued notice, dated
18-08-2007, demanding the disputed tax and interest and proceeded with the attachment of the petitioner's bank account

and issued notice to the Bank. Therefore, the petitioner has filed this Writ Petition seeking stay of collection of the disputed tax and interest pending disposal of the appeal by the second respondent.

Heard learned counsel for the parties and with their consent, the Writ Petition is being disposed of at this stage.

We have gone through the record. We feel that the interest of justice would be met if stay of collection of the disputed tax and interest is granted, pending disposal of the appeal by the second respondent, subject to deposit of 50% of the disputed tax and 25% of the interest. Therefore, we grant stay of collection of the disputed tax and interest and also set aside the attachment of the bank account of the petitioner on condition of the petitioner depositing 50% of the disputed tax and 25% of the interest, within a period of four weeks. For four weeks, there shall be an unconditional stay of recovery and the stay of recovery shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal. If the amount as stated hereinabove is not deposited within the stipulated period, the respondents shall be at liberty to take appropriate measures in accordance with law. However, if the petitioner has already paid any amount towards the disputed tax and interest, while calculating 50% of the disputed tax and 25% of the interest, the amount already paid by the petitioner shall be given credit to.

The Writ Petition is, accordingly, disposed of. No order

as to costs.

(Bilal Nazki, J)

Dated 13th September, 2007

(Ramesh Ranganathan, J)

***Note*:**
Issue wire at party's cost
(b/o)
lur